



Taiwan Tariff No.	Description of Goods	From Taiwan/Thailand	From China	From Vietnam	From Kingdom of Cambodia/Philippines	From Indonesia	From Sri Lanka
4011500008	新橡膠氣胎, 腳踏車用(New pneumatic tyres of rubber)	4.0%	4.0%	0%	0%	0%	0%
4013200003	橡膠內胎, 腳踏車車用(Inner tubes)	4.0%	4.0%	0%	0%	0%	0%
7320202001	自行車汽門嘴心用不鏽鋼彈簧 (Stainless steel spring for bicycle valve inside core use)	2.7%	2.7%	0%	0%	0%	0%
7320203009	螺旋製螺旋彈簧, 自行車汽門嘴心用 (Helical springs of iron/steel for bicycle valve inside core use)	2.7%	2.7%	0%	0%	0%	0%
73151100209	腳踏車用滾子鏈(Roller Chain of bicycles)	2.7%	2.7%	0%	0%	0%	0%
84818041006	腳踏車車胎用閥(Valves, Inner-tube, for bicycles)	2.2%	2.2%	0%	0%	0%	0%
85121010001	腳踏車用電氣照明設備 (Electrical lighting equipment of kind used on bicycles)	2.7%	2.7%	0%	0%	0%	0%
85121020009	腳踏車用視覺信號設備(Electrical visual signaling equipment of kind used on bicycles)	2.7%	2.7%	0%	0%	0%	0%
87116020007	腳踏車, 裝有電動機動力者	6.0%	6.0%	0%	0%	2.5%	0%
87119030900	(Cycles with electric motor for propulsion)						
87120010902	其他二輪腳踏車(Other Bicycles)	14%	6.0% 另加徵最終反傾銷稅 9.9%-40.2%, 1%-1 半審稅 3.9%-17.2%	0%	0%	10.5% 另加徵最終反傾銷稅 0%-48.5%	0%
87120010207	兒童用二輪腳踏車, 坐墊最大高度未滿 635 公厘 (Bicycles for young children, height of saddles under 635mm)	14%	14% 另加徵最終反傾銷稅 0%-48.5%	0%	0%	10.5% 另加徵最終反傾銷稅 0%-48.5%	0%
87120010305	城市與旅行用二輪腳踏車, 坐墊最大高度 635 公厘及以上, 輪胎寬度 28 公厘及以上者(City and trekking bicycles, height of saddles 635mm or more, width of tires 28mm or more)	14%	14% 另加徵最終反傾銷稅 0%-48.5%	0%	0%	10.5% 另加徵最終反傾銷稅 0%-48.5%	0%
87120010403	登山用二輪腳踏車, 坐墊最大高度 635 公厘及以上, 具避震系統日輪胎寬度 28 公厘及以上之棘胎胎 (Mountain bicycles, height of saddles 635mm or more, suspension system and width of Knobby tires 28mm or more)	14%	14% 另加徵最終反傾銷稅 0%-48.5%	0%	0%	10.5% 另加徵最終反傾銷稅 0%-48.5%	0%
87120010500	公路用二輪腳踏車, 坐墊最大高度 635 公厘及以上, 輪胎寬度不超過 28 公厘 且車重不超過 12 公斤 (Road bicycles, height of saddles 635mm or more, width of tires not exceeding 28mm and weight not exceeding 12kg)	14%	14% 另加徵最終反傾銷稅 0%-48.5%	0%	0%	10.5% 另加徵最終反傾銷稅 0%-48.5%	0%
87120010109	折疊二輪腳踏車(Folding Bicycles)	14%	14% 另加徵最終反傾銷稅 0%-48.5%	0%	0%	10.5% 另加徵最終反傾銷稅 0%-48.5%	0%
87120090004	其他腳踏車(Other cycles)	15%	14% 另加徵最終反傾銷稅 0%-48.5%	0%	0%	10.5% 另加徵最終反傾銷稅 0%-48.5%	0%
87149110009	組裝車架接頭(Cycle frame lugs, rough)	4.7%	4.7%	0%	0%	1.20%	0%
87149120007	其他車架前及及其零件 (Other frames and forks and parts thereof)	4.7%或 0% (詳 R3211/24)	4.7%或 0% (詳 R3211/24)	0%	0%	1.20%或 0% (詳 R3211/24)	0%
87149200304	輪圈及輪輻(Wheel rims and spokes)	4.7%	4.7%	0%	0%	1.20%	0%
87149310007	輪圈, 但倒煞車輪圈及輪圈煞車除外(Hubs)	4.7%	4.7% 另加徵最終反傾銷稅 0%-48.5%	0%	0%	1.20%	0%
87149320103	裝有棘輪機構之單一鏈輪(Single sprocket-wheel, fitted with ratchet mechanism)	4.7%	4.7% 另加徵最終反傾銷稅 0%-48.5%	0%	0%	1.20%	0%
87149410006	鋼線煞車器及其零件(Caliper brakes and parts thereof)	4.7%	4.7% 另加徵最終反傾銷稅 0%-48.5%	0%	0%	1.20%	0%
87149420004	倒煞車輪圈及其零件(Coaster braking hub and parts thereof)	4.7%	4.7%	0%	0%	1.20%	0%
87149490009	其他煞車器及其零件(Other brakes and parts thereof)	4.7%	4.7% 另加徵最終反傾銷稅 0%-48.5%	0%	0%	1.20%	0%
87149500007	腳踏車車座(Saddles of cycles)	4.7%	4.7%	0%	0%	1.20%	0%
87149610004	踏版及其零件(Pedals and parts thereof)	4.7% (詳 R3211/24)	4.7% (詳 R3211/24)	0%	0%	1.20% (詳 R3211/24)	0%
87149620002	曲柄齒輪及其零件(Crank-gear and parts thereof)	4.7%	4.7% 另加徵最終反傾銷稅 0%-48.5%	0%	0%	1.20%	0%
87149990111	腳踏車用變速器(Derailier of bicycles)	4.7% (詳 R3211/24)	4.7% 另加徵最終反傾銷稅 0%-48.5%	0%	0%	1.20% (詳 R3211/24)	0%
87149320906	其他飛輪之鏈輪(Other free-wheel sprocket-wheels)	4.7%	4.7%	0%	0%	1.20%	0%
87149990139	腳踏車用軸心(Axle of bicycles)	4.7%	4.7%	0%	0%	1.20%	0%
87149990148	腳踏車用把手管(Handle-bar stems of bicycles)	0% (詳 R3211/24)	0% (詳 R3211/24)	0%	0%	0% (詳 R3211/24)	0%
87149990157	腳踏車用座管及上下管 (Seat tube/ top tube and down tube of bicycles)	0% (詳 R3211/24)	0% (詳 R3211/24)	0%	0%	0% (詳 R3211/24)	0%
87149990166	腳踏車用把手(Handle-bar of bicycles)	0% (詳 R3211/24)	0% (詳 R3211/24)	0%	0%	0% (詳 R3211/24)	0%



註：

1. 以上資料據歐盟官方 TARIC 線上資料庫，網址：<https://reurl.cc/369lql>
2. 我國、中國及泰國適用一般稅率，越南適用歐越自由貿易協定優惠關稅，柬埔寨、菲律賓、印尼、斯里蘭卡適用歐盟普遍優惠措施(GSP)稅率。另中國、菲律賓、柬埔寨、印尼、斯里蘭卡等地部分產品遭課反傾銷稅，請廠商注意。
3. R3211/24: <http://data.europa.eu/eli/reg/2024/3211/oj>

其他相關進口規定：

1. 歐盟對中國電動自行車課徵反傾銷稅  
Commission Implementing Regulation (EU) 2025/120  
公告網址：[http://data.europa.eu/eli/reg\\_impl/2025/120/oj](http://data.europa.eu/eli/reg_impl/2025/120/oj)
2. 歐盟對中國電動自行車課徵平衡稅  
Commission Implementing Regulation (EU) 2025/114  
公告網址：[http://data.europa.eu/eli/reg\\_impl/2025/114/oj](http://data.europa.eu/eli/reg_impl/2025/114/oj)
3. 歐盟對中國、印尼、馬來西亞、斯里蘭卡、柬埔寨及菲律賓等自行車課徵反傾銷稅  
Commission Implementing Regulation (EU) 2025/2146  
公告網址：[http://data.europa.eu/eli/reg\\_impl/2025/2146/oj](http://data.europa.eu/eli/reg_impl/2025/2146/oj)
4. 歐盟對中國自行車零件課徵反傾銷稅  
Council Regulation (EC) No 71/97  
公告網址：  
<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A31997R0071&qid=1705656849736>